

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 105 Section 105.450 How to Test</b>
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**TITLE 86: REVENUE**

**PART 105  
ELECTRONIC FILING OF ILLINOIS INDIVIDUAL INCOME TAX RETURNS**

**Section 105.450 How to Test**

IPATS is a five-step process for software developers and transmitters:

- a) Step 1: Filers must contact the Office of Electronic Filing.
- b) Step 2: Filers must transmit the test returns from the IL-1347 test package using their electronic filing software.
- c) Step 3: When the transmitter has received acknowledgement files containing no rejected returns, contact the Office of Electronic Filing.
- d) Step 4: The Department will review these successful test transmissions and provide feedback to the contact person.
  - 1) The Department will notify transmitters if any additional errors are encountered.
  - 2) The transmitter, when not the software developer, must advise the software developer in order to have the software products corrected. Transmitters will re-transmit affected returns to the Department after software corrections are made.
  - 3) Transmitters who have multiple clients testing through them should expedite the distribution of software updates to avoid recurrence of the same problem or error.
- e) Step 5: The Department will notify filers when they have passed the IPATS test.

(Source: Amended at 21 Ill. Reg. 2362, effective February 3, 1997)